

ELDER, GAFFEY & PAINE, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
SUMMIT PLACE, 420 LAKESIDE AVENUE
MARLBOROUGH, MA 01752
(508) 485-6001
FAX (508) 485-6169

ROBERT P. ELDER
RICHARD J. GAFFEY
HARRY R. PAINE, JR.
JACK DOWNS

JAYNE L. OGREN

OF COUNSEL
JOSEPH C. DE FRANCO

January 17, 2007

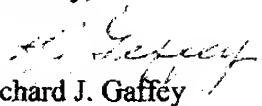
Mossfon Trust
Arango-Orillac Bldg.
54th Street
P.O. Box 0832-0886, W.T.C.
Panama, Republic of Panama

Dear Sirs:

I am writing to confirm that Mr. H.J. von der Goltz, whose current address is 177 Ocean Lane Drive, Apt. 1100, Key Biscayne, Florida 33149, has been a client of this firm for over fifteen (15) years and is in good standing with us and is a reputable and trustworthy client.

I can confirm that this firm is licensed to practice in the Commonwealth of Massachusetts and that I am duly authorized to provide this letter to you.

Sincerely,


Richard J. Gaffey
Partner

RJG/jr
goltz/2006-01-17 Mossfon Trust